LAW OFFICES
HYMAN, PHELPS & MCNAMARA, P.C.
4819 EMPEROR BOULEVARD
SUITE 400
DURHAM, NORTH CAROLINA 27703
TELEPHONE (919) 313-4750
FACSIMILE (919) 313-4751
www.hpm.com

March 16, 2004

Division of Dockets Management Branch
Food and Drug Administration
5630 Fishers Lane
Room 1061 (HFA-305)
Rockville, Maryland 20852

Re: Supplement to Comments to Citizen Petitions filed on behalf of Jones Pharma, Inc., Docket No. 2003P-0126 and on behalf of Abbott Laboratories, Docket No. 2003P-0387

Dear Sir or Madam:

On February 24, 2004, we submitted comments to respond to the above-referenced Citizen Petitions (the "Petitions"). We are now submitting a supplement to our comments to clarify a statement made in them, to correct two data points, and to provide additional data and information to further support the statements therein.

In Section I of our February 24, 2004 comments, we noted that Thyroid Stimulating Hormone (TSH) is substantially more variable than T4 in intra-subject measurements in the blood. In support of this conclusion, we referred to an analysis of the variability of TSH, as compared to T4, undertaken by Dr. Sanford Bolton from data in a bioequivalence study which he discussed at the March 13, 2003 meeting of the Pharmaceutical Science Advisory Committee.

Since submission of our comments, we have learned that the data used by Dr. Bolton in his analysis came from two separate bioequivalence studies, not one. The measurement of TSH came from patients in one bioequivalence study, and the measurement of T4 patients came from another bioequivalence study. Additionally, Dr. Bolton has also advised us that TSH was measured in 24 subjects, not 26 subjects, and that coefficient of variation for T4 described at the top of page 4 of our comments was 11.1%, not 10.4%. We are submitting these supplemental comments to clarify the record with respect to these

700 THIRTEENTH STREET, N.W.
SUITE 1200
WASHINGTON, D C 20005
(202) 737-5600
FAX. (202) 737-9329

2603 MAIN STREET
SUITE 760
IRVINE, CA 92614
(949) 553-7400
FAX. (949) 553-7433

matters. Please note, however, that none of these matters change the point which we made in our comments that TSH is substantially more variable than T4.

Additionally, we are submitting as Attachments I and II two additional, separate analyses by Dr. Bolton in which he has analyzed TSH values and T4 values directly from patients in the same study. Both of these studies have been submitted to the Food and Drug Administration. For Study A, the coefficient of variation ("CV") for TSH was 24% (based on log, transformed values). The CV of T4 was 11% based on the range of six readings, three prior to each of the two dosing periods. With a log transformation, the CV was 9.5%. As a confirmation of the CV for T4, one value was selected randomly from each of the three pre-dose concentrations in the two dosing periods. The CV for the log transformed values was 10%.

For Study B, the coefficient of variation ("CV") for TSH was 26% (based on log, transformed values). The CV of T4 was 10% based on the range of six readings, three prior to each of the two dosing periods. With a log transformation, the CV was also 10%. As a confirmation of the CV for T4, one value was selected randomly from each of the three pre-dose concentrations in the two dosing periods. The CV for the log transformed values was 9%.

In summary, we hope this clarifies our comments of February 24, 2004, while providing further support for the substantive comments made therein.

Respectfully submitted,

Marc H. Shapiro/jh

Marc H. Shapiro

MHS/jh
Attachments